

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.920 Endorsement

TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.920 Endorsement

The Department does not endorse participants. Acceptance to participate in the program does not imply endorsement of the software or quality of services provided. Therefore, any public communication in which a participant's electronic filing capabilities are referenced, whether through publication or broadcast, must clearly indicate that the Department's acceptance of the participant for electronic filing does not constitute an endorsement or approval of the quality of tax preparation services provided.